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10/826,404 04/19/2004			Richard Vanderpoel	hard Vanderpoel 34090-06299			9897
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November 21, 2006

Commissioner for Patents
U.S. Patent & Trademark Office
401 Dulaney Street
Mail Stop: Issue Fee
Alexandria, VA 22313

Re:

U.S. Patent Application No. 10/826,404

For: VALVE ACTUATION SYSTEM WITH

VALVE SEATING CONTROL Our Reference: 34090-06299

Dear Sir:

Transmitted herewith for filing in the U.S. Patent and Trademark Office in connection with the above-referenced application are the following documents:

(1) Issue Fee Transmittal Form in duplicate (2 pages)

Please date-stamp the enclosed copy of this letter, thereby acknowledging receipt of the above-identified documents, and return to us.

Sincerely yours,

DAVID R. YOHANAN, Reg. No. 37,480

Enclosures

DRY/gw